

Publication 1220 Clarifications:

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Part A. General Information Sec. 6 Filing Requirements, Retention Requirements, Due Dates and Extensions

.03 Due Dates

Due Dates		
Form	IRS Electronic Filing	Recipient/Participant Copy
1099	March 31	January 31 February 15 for Form 1099-B, 1099-S and 1099-Misc; <i>if amounts are reported in boxes 8 or 14.</i> This also applies to statements furnished as part of a consolidated reporting statement.

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Part A. General Information Sec. 10 Correct Returns

.03 Corrected Return Procedures

The One Transaction Correction table refers to Error Type 2; it should be:

Note: To correct a TIN and/or Payee name follow the instructions under Two Transaction Correction.

The Two Transaction Correction process is to resolve:

- No payee TIN (SSN, EIN, ITIN, QI-EIN, ATIN)
- Incorrect payee TIN
- Wrong type of return indicator
- **Incorrect Payee Name**

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Part B. Data Communications

Testing System availability has changed. Test File is available from November 1, through February 28, at <https://fire.test.irs.gov/>

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Part B. Data Communication, Sec. 8 Common Formatting Errors

Item 3 of the Common Formatting Errors table should be "Incorrect TIN Payer "A" Record."

Part C. Record Format Specifications and Record Layouts Sec. 1 Transmitter “T” Record

The following field positions include, “for software produced in-house, leave blank”:

Record Name: Transmitter “T” Record			
Field Position	Field Title	Length	General Field Description
519-558	Vendor Name	40	Required. Enter the name of the company from whom the software was purchased. If the software is produced in-house, leave blank.
599-638	Vendor City	40	Required. Enter the city, town, or post office. If the software is produced in-house, leave blank.
639-640	Vendor State	2	Required. Enter U.S. Postal Service state abbreviation. Refer to Table 2. If the software is produced in-house, leave blank.
641-649	Vendor ZIP Code	9	Required. Enter the valid nine-digit ZIP Code assigned by the U.S. Postal Service. If only the first five-digits are known, fill unused positions with blanks. Left-justify. If the software is produced in-house, leave blank.
650-689	Vendor Contact Name	40	Required. Enter the name of the person to contact concerning software questions. If the software is produced in-house, leave blank.
690-704	Vendor Contact Telephone Number & Extension	15	Required. Enter the telephone number of the person to contact concerning software questions. Omit hyphens. If no extension is available, left-justify the information and fill unused positions with blanks. If the software is produced in-house, leave blank.

Part C. Record Format Specifications and Record Layouts Sec. 2 Payer “A” Record

Amount Code 1099-G Amount Code 4

Amount Codes Form 1099-G - Certain Government Payments	For Reporting Payments on Form 1099-G:	
	Amount Type	Amount Code
	Unemployment compensation	1
	State or local income tax refunds, , credits, or offsets	2
	Federal income tax withheld (backup withholding or voluntary withholding on unemployment compensation of Commodity Credit Corporation Loans, or certain crop disaster payments)	4
	Reemployment Trade Adjustment Assistance (RTAA) programs	5
	Taxable grants	6
	Agriculture payments	7
	Market Gain	9

Amount Codes Form 5498-SA - HSA, Archer MSA or Medicare Advantage MSA Information	For Reporting Information on Form 5498-SA:	
	Amount Type	Amount Code
	Employee or self-employed person's Archer MSA contributions made in 2013 and 2014 for 2013	1
	Total contributions made in 2013	2
	Total HSA or Archer MSA contributions made in 2014 for 2013	3
	Rollover contributions (see Note)	4
	Fair market value of HSA, Archer MSA or Medicare Advantage MSA	5
Note: This is the amount of any rollover made to this MSA in 2013 after a distribution from another MSA. For detailed information on reporting, see the 2013 Instructions for Forms 1099-SA and 5498-SA.		

Pg 59**Part C. Record Format Specifications and Record Layouts, Sec. 3 Payee "B" Record**

Table Header at the top of the page should be **"Record Name: Payee B Record (continued)"**

Pg 61**Part C. Record Format Specifications and Record Layouts, Sec. 3 Payee "B" Record**

Correction of Field Title for Field Position 199-210

Record Name: Payee "B" Record			
Field Position	Field Title	Length	Description and Remarks
199-210	Payment Amount D*	12	The amount reported in this field represents payments for Amount Code D in the "A" Record.

Pg 105**Part C. Record Format Specifications and Record Layouts Sec. 2 Payee "B" Record**

28) Payee "B" Record - Record Layout Positions 544-750 for Form 8935			
Field Position	Field Title	Length	Description and Remarks
555-558	Year of Third Payment	4	Enter the year of the third payment as YYYY; otherwise enter blanks
559-562	Year of Fourth Payment	4	Enter the year of the fourth payment as YYYY; otherwise enter blanks
563-566	Year of Fifth Payment	4	Enter the year of the fifth payment as YYYY; otherwise enter blanks

Part C. Record Format Specifications and Record Layouts Sec. 5 State Totals “K” Record

747-748	Combined Federal/State Code	2	Required. Enter the code assigned to the state which is to receive the information. Refer to Part A, Sec. 11, Table 1 .
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Table 1: Participating States and Codes *

State	Code	State	Code	State	Code
Alabama	01	Iowa	19	New Jersey	34
Arizona	04	Kansas	20	New Mexico	35
Arkansas	05	Louisiana	22	North Carolina	37
California	06	Maine	23	North Dakota	38
Colorado	07	Maryland	24	Ohio	39
Connecticut	08	Massachusetts	25	South Carolina	45
Delaware	10	Michigan	26	Utah	49
District of Columbia	11	Minnesota	27	Vermont	50
Georgia	13	Mississippi	28	Virginia	51
Hawaii	15	Missouri	29	Wisconsin	55
Idaho	16	Montana	30		
Indiana	18	Nebraska	31		

Part E Exhibits, Exhibit 1 Name Control**Sole Proprietor**

Name: Jane Smith-Jones	SMIT	When two last names are hyphenated, the name control is the first four characters of the first last name.
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